

Hall of Records
Commission

REQUEST FOR RECORDS RETENTION SCHEDULE
To: Submitted to the Records Management Division
Hall of Records Commission

SCHEDULE
NO. **C-175**

PAGE
NO. **1.**

1. Requesting Agency WICOMICO COUNTY	2. Division or Bureau of Requesting Agency SUPERVISOR OF ASSESSMENTS
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3. Authorization Requested (Check only one of the squares below).

<input type="checkbox"/> A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.	<input checked="" type="checkbox"/> B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.	<input type="checkbox"/> C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.
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4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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1. ASSESSMENT CARDS

Size: 8" x 11"
Dates: 1942 - -
Quantity: 49 card drawers, 1 carton, 86 bundles
File Arrangement: By district and name
Audit: Annual outside audit and State audit

Assessment cards are prepared by the Supervisor of Assessments for each new assessment or reassessment of property in the County. There are three classes of cards as follows:

- A. Farms:** Entries show the date of assessment, name and address of the owner, district, location, and type of road, the class of farm and the acreage (road frontage, tillable, wooded, marsh, other), a description of buildings and improvements, transfers, dates of assessment notices, the assessment suggested, and the assessment approved. The reverse side of the card contains a diagram on which property lines may be drawn.
- B. Lots:** Entries record the date, the name and address of the owner, the district, the map, block and lot number, the land assessment computation, property factors (utilities, street or road, topography, area trend), buildings and improvements if any, the suggested assessment and the assessment approved. The reverse side of the card contains a diagram for recording property lines.

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HALL OF RECORDS COMMISSION

7. Agency, Division or Bureau Representative

COUNTY COMMISSIONERS OF WICOMICO COUNTY
President

December 3, 1957

Signature

Title

Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

12/5/57
Date

Archivist

Date

Secretary

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4. No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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C. City Property: Entries show the date, the name and address of the owner, district, map number, the lot and block number, classification (residential, commercial, industrial, apartment), a detailed description of the land and buildings, a depreciation schedule, the total depreciated value, the assessable value for buildings and land, and the recommended assessment. The reverse side of the card contains a diagram for delineation of property lines and buildings.

RECOMMENDATION: RETAIN FOR SEVEN YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

2. GENERAL CORRESPONDENCE

Size: 8 $\frac{1}{2}$ " x 11"
Dates: 1952 - -
Quantity: 1 file drawer
File Arrangement: By subject

This file contains correspondence with taxpayers and county and State agencies regarding assessment matters.

RECOMMENDATION: RETAIN FOR FIVE YEARS AND THEN DESTROY BY BURNING.

3. INCREASE AND DECREASE IN ASSESSMENT NOTICES

Size: 12" x 18" x 1"
Dates: 1927 - -
Quantity: 387 volumes
File Arrangement: Chronological
Annual Accumulation: 3 cubic feet
Disposable Amount: 80 cubic feet
Audit: Annual outside audit and State audit

For each increase or decrease in assessments the Supervisor prepares a notice in quadruplicate distributed as follows:

1. To the Board of County Commissioners for correction of the current set of Assessment Books maintained in that office.
2. To the Treasurer for correction of the Tax Roll Books.
3. To the City of Salisbury for the purpose of correcting City tax records.
4. Retained in the book as the Supervisor of Assessments office copy.

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[Signature]

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| 4. Item No. | 5. Description of Records
Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period. | 6. Recommendation of Hall of Records and Board of Public Works. |
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This serialized notice shows the name and address of the taxpayer, the district, the page number of the Assessment Book, the levy year, the amounts assessed for land and buildings, or for personal property, the reason for the change in the assessment, and a section for notation that the change had been recorded officially in the Assessment Books and in the Tax Roll Books.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.

4.6. REAL ESTATE TRANSFER CARDS

Size: 3" x 5"
Dates: 1945 - -
Quantity: 1 card tray
File Arrangement: By name of seller

This file is used in preparing the Quarterly Report made by the Supervisor of Assessments to the State Tax Commission on transfers of county real estate. The information appearing on the cards and in the Assessment Books is taken from the deeds recorded by the Clerk of the Circuit Court. The cards show the names of the seller and purchaser, the location, land and building assessments, dates and amount of mortgages, name of the mortgagors and mortgagees and the consideration.

RECOMMENDATION: RETAIN FOR THREE YEARS AND THEN DESTROY BY BURNING.

5.1. SCHEDULE AND RETURN OF PERSONAL PROPERTY

Size: 4" x 9" folds
Dates: 1938 - -
Quantity: 41 file drawers, 6 card files, 6 cartons, 12 bundles
File Arrangement: By year and name of taxpayer
Annual Accumulation: 1 cubic foot
Disposable Amount: 14 cubic feet
Audit: Annual outside audit and State audit

Two classes of personal property returns are filed annually with the Supervisor by the owners of farms and estates, and by individuals and business firms as follows:

- A. Farms and Estates: Show date, the owner's name and address, the location of the property, description, livestock, machinery and tools, furniture and other taxable personal property.
- B. Individuals and Firms: Show the date, the owner's name and address, trading name and amount of business transacted, furniture and equipment, physical inventory, vehicles, aircraft and watercraft, livestock, and other

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4 Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
	<p>taxable personal property</p> <p>The information from the returns is entered in the Assessment Books and in the Tax Roll Books.</p> <p>RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY BY BURNING.</p>	

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